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Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Information about Form 990 and its instructions is at [www.irs.gov/form990](#)

OMB No 1545-0047

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 01-01-2017 , and ending 12-31-2017

B Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

ATLANTIC LEGAL FOUNDATION

Doing business as

Number and street (or P O box if mail is not delivered to street address)

500 HARRISON AVE NO 320

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

HARRISON, NY 10538

F Name and address of principal officer

HAYWARD D FISK

500 HARRISON AVE NO 320

HARRISON, NY 10538

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) ( ) ◀(insert no ) ☐ 4947(a)(1) or ☐ 527

J Website: ▶

WWW ATLANTICLEGAL ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation

1977

M State of legal domicile

PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities

THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED AND EFFICIENT GOVERNMENT, FREE ENTERPRISE, INDIVIDUAL LIBERTY, SCHOOL CHOICE, AND SOUND SCIENCE

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)

4 Number of independent voting members of the governing body (Part VI, line 1b)

5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)

6 Total number of volunteers (estimate if necessary)

7a Total unrelated business revenue from Part VIII, column (C), line 12

7b Net unrelated business taxable income from Form 990-T, line 34

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d )

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3 )

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶40,787

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

HAYWARD D FISK CHAIRMAN/PRESIDENT

Type or print name and title

2018-07-12

Date

Paid Preparer Use Only

Print/Type preparer's name

GARRETT M HIGGINS

Preparer's signature

GARRETT M HIGGINS

Date

2018-07-12

Check ☐ if self-employed

PTIN

P00543209

Firm's name

▶ PKF O'CONNOR DAVIES LLP

Firm's EIN

▶ 27-1728945

Firm's address

▶ 665 FIFTH AVENUE

NEW YORK, NY 10022

Phone no

(212) 286-2600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2017)

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☒

**1** Briefly describe the organization's mission

THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED AND EFFICIENT GOVERNMENT, FREE ENTERPRISE, INDIVIDUAL LIBERTY, SCHOOL CHOICE, AND SOUND SCIENCE

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O

**3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 263,325 including grants of \$ ) (Revenue \$ )  
See Additional Data

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe in Schedule O )  
(Expenses \$ including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses ▶ 263,325

**Part IV Checklist of Required Schedules**

|  | Yes            | No |
|--|----------------|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A   | <b>1</b> Yes   |    |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?   | <b>2</b> Yes   |    |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  | <b>3</b>       | No |
| <b>4 Section 501(c)(3) organizations.</b><br>Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II   | <b>4</b>       | No |
| <b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III   | <b>5</b>       | No |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | <b>6</b>       | No |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  | <b>7</b>       | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III   | <b>8</b>       | No |
| <b>9</b> Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV             | <b>9</b>       | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V   | <b>10</b>      | No |
| <b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable   |                |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI   | <b>11a</b>     | No |
| <b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII   | <b>11b</b>     | No |
| <b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII   | <b>11c</b>     | No |
| <b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  | <b>11d</b>     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   | <b>11e</b>     | No |
| <b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | <b>11f</b> Yes |    |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | <b>12a</b> Yes |    |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   | <b>12b</b>     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  | <b>13</b>      | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?   | <b>14a</b>     | No |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | <b>14b</b>     | No |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV   | <b>15</b>      | No |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV   | <b>16</b>      | No |
| <b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)  | <b>17</b>      | No |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II   | <b>18</b>      | No |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III   | <b>19</b>      | No |

**Part IV Checklist of Required Schedules** (continued)

|  | Yes | No |
|--|-----|----|
| <b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H . . . . .</i>  |     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  |     |    |
| <b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>   |     | No |
| <b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>   |     | No |
| <b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>  | Yes |    |
| <b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .</i>                           |     | No |
| <b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .   |     |    |
| <b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .  |     |    |
| <b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .   |     |    |
| <b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b><br>Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>  |     | No |
| <b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?<br><i>If "Yes," complete Schedule L, Part I . . . . .</i>                                     |     | No |
| <b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons?<br><i>If "Yes," complete Schedule L, Part II . . . . .</i>                              |     | No |
| <b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III . . . . .</i> |     | No |
| <b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)   |     |    |
| <b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>  |     | No |
| <b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>   |     | No |
| <b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>   |     | No |
| <b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>  |     | No |
| <b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>  |     | No |
| <b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>  |     | No |
| <b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?<br><i>If "Yes," complete Schedule N, Part II . . . . .</i>   |     | No |
| <b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>  |     | No |
| <b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .</i>  |     | No |
| <b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?   |     | No |
| <b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>  |     |    |
| <b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>  |     | No |
| <b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>   |     | No |
| <b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .  | Yes |    |

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

|            |  | Yes        | No |
|------------|--|------------|----|
| <b>1a</b>  | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.  |            |    |
| <b>1b</b>  | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.   |            |    |
| <b>1c</b>  | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?   |            |    |
| <b>2a</b>  | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.   |            |    |
| <b>2b</b>  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?<br><b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).        | Yes        |    |
| <b>3a</b>  | Did the organization have unrelated business gross income of \$1,000 or more during the year?  |            | No |
| <b>3b</b>  | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.   |            |    |
| <b>4a</b>  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? |            | No |
| <b>b</b>   | If "Yes," enter the name of the foreign country: _____<br>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).  |            |    |
| <b>5a</b>  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?  |            | No |
| <b>5b</b>  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?   |            | No |
| <b>5c</b>  | If "Yes," to line 5a or 5b, did the organization file Form 8886-T?   |            |    |
| <b>6a</b>  | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?                                    |            | No |
| <b>6b</b>  | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?  |            |    |
| <b>7</b>   | <b>Organizations that may receive deductible contributions under section 170(c).</b>   |            |    |
| <b>a</b>   | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?  |            | No |
| <b>b</b>   | If "Yes," did the organization notify the donor of the value of the goods or services provided?  |            |    |
| <b>7c</b>  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?   |            | No |
| <b>7d</b>  | If "Yes," indicate the number of Forms 8282 filed during the year.   |            |    |
| <b>7e</b>  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?  |            | No |
| <b>7f</b>  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?   |            | No |
| <b>7g</b>  | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?   |            |    |
| <b>7h</b>  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?   |            |    |
| <b>8</b>   | <b>Sponsoring organizations maintaining donor advised funds.</b><br>Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?  |            |    |
| <b>9a</b>  | Did the sponsoring organization make any taxable distributions under section 4966?   |            |    |
| <b>9b</b>  | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  |            |    |
| <b>10</b>  | <b>Section 501(c)(7) organizations.</b> Enter  |            |    |
| <b>a</b>   | Initiation fees and capital contributions included on Part VIII, line 12.  | <b>10a</b> |    |
| <b>b</b>   | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.   | <b>10b</b> |    |
| <b>11</b>  | <b>Section 501(c)(12) organizations.</b> Enter   |            |    |
| <b>a</b>   | Gross income from members or shareholders.   | <b>11a</b> |    |
| <b>b</b>   | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).   | <b>11b</b> |    |
| <b>12a</b> | <b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?  | <b>12a</b> |    |
| <b>b</b>   | If "Yes," enter the amount of tax-exempt interest received or accrued during the year.   | <b>12b</b> |    |
| <b>13</b>  | <b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>  |            |    |
| <b>a</b>   | Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.  | <b>13a</b> |    |
| <b>b</b>   | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.   | <b>13b</b> |    |
| <b>c</b>   | Enter the amount of reserves on hand.  | <b>13c</b> |    |
| <b>14a</b> | Did the organization receive any payments for indoor tanning services during the tax year?   | <b>14a</b> | No |
| <b>b</b>   | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.   | <b>14b</b> |    |

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒

**Section A. Governing Body and Management**

|  |   | Yes       | No  |
|--|---|-----------|-----|
| <b>1a</b>  | Enter the number of voting members of the governing body at the end of the tax year   | 28        |     |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O |   |           |     |
| <b>b</b>   | Enter the number of voting members included in line 1a, above, who are independent  | 27        |     |
| <b>2</b>   | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   | <b>2</b>  | No  |
| <b>3</b>   | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | <b>3</b>  | No  |
| <b>4</b>   | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  | <b>4</b>  | No  |
| <b>5</b>   | Did the organization become aware during the year of a significant diversion of the organization's assets?  | <b>5</b>  | No  |
| <b>6</b>   | Did the organization have members or stockholders?  | <b>6</b>  | No  |
| <b>7a</b>  | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?  | <b>7a</b> | No  |
| <b>b</b>   | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?   | <b>7b</b> | No  |
| <b>8</b>   | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |           |     |
| <b>a</b>   | The governing body?   | <b>8a</b> | Yes |
| <b>b</b>   | Each committee with authority to act on behalf of the governing body?   | <b>8b</b> | Yes |
| <b>9</b>   | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O        | <b>9</b>  | No  |

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

|  |  | Yes        | No  |
|--|--|------------|-----|
| <b>10a</b>   | Did the organization have local chapters, branches, or affiliates?   | <b>10a</b> | No  |
| <b>b</b>   | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   | <b>10b</b> |     |
| <b>11a</b>   | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | <b>11a</b> | Yes |
| <b>b</b>   | Describe in Schedule O the process, if any, used by the organization to review this Form 990   |            |     |
| <b>12a</b>   | Did the organization have a written conflict of interest policy? If "No," go to line 13  | <b>12a</b> | Yes |
| <b>b</b>   | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | <b>12b</b> | Yes |
| <b>c</b>   | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done   | <b>12c</b> | Yes |
| <b>13</b>  | Did the organization have a written whistleblower policy?  | <b>13</b>  | Yes |
| <b>14</b>  | Did the organization have a written document retention and destruction policy?   | <b>14</b>  | Yes |
| <b>15</b>  | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?   |            |     |
| <b>a</b>   | The organization's CEO, Executive Director, or top management official   | <b>15a</b> | Yes |
| <b>b</b>   | Other officers or key employees of the organization  | <b>15b</b> | Yes |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) |  |            |     |
| <b>16a</b>   | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  | <b>16a</b> | No  |
| <b>b</b>   | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | <b>16b</b> |     |

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed: CA, NY, PA, DC

**18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

**20** State the name, address, and telephone number of the person who possesses the organization's books and records.  
 ► CHERI R MAZZA ACCOUNTANT 25 CANOE HILL RD NEW CANNAAN, CT 06840 (203) 966-3260

Check if Schedule O contains a response or note to any line in this Part VII ☐

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

Form **990** (2017)

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A)<br>Name and Title  | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
|  |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |  |   |   |
| See Additional Data Table                                      |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
|  |  |   |                       |         |              |                              |        |  |   |   |
| <b>1b Sub-Total</b>  |  |   |                       |         |              |                              |        |  |   |   |
| <b>c Total from continuation sheets to Part VII, Section A</b> |  |   |                       |         |              |                              |        |  |   |   |
| <b>d Total (add lines 1b and 1c)</b>                           |  |   |                       |         |              |                              |        | 227,261  | 0   | 0   |

|          |   |          |     |    |
|----------|---|----------|-----|----|
| <b>2</b> | Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 1   |          |     |    |
| <b>3</b> | Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>  | <b>3</b> | Yes | No |
| <b>4</b> | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | <b>4</b> | Yes |    |
| <b>5</b> | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>                       | <b>5</b> |     | No |

**Section B. Independent Contractors**

|          |   |                                |                     |
|----------|---|--------------------------------|---------------------|
| <b>1</b> | Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year. |                                |                     |
|          | (A)<br>Name and business address  | (B)<br>Description of services | (C)<br>Compensation |
|          |   |                                |                     |
|          |   |                                |                     |
|          |   |                                |                     |
|          |   |                                |                     |
| <b>2</b> | Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0  |                                |                     |



**Part VIII** **Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

|   |  |   | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512-514 |  |
|---|--|---|----------------------|--|---|--|--|
| Contributions, Gifts, Grants<br>and Other Similar Amounts                     | <b>1a</b> Federated campaigns . . .  | <b>1a</b>   |                      |  |   |  |  |
|   | <b>b</b> Membership dues . . .   | <b>1b</b>   |                      |  |   |  |  |
|   | <b>c</b> Fundraising events . . .  | <b>1c</b>   |                      |  |   |  |  |
|   | <b>d</b> Related organizations   | <b>1d</b>   |                      |  |   |  |  |
|   | <b>e</b> Government grants (contributions)   | <b>1e</b>   |                      |  |   |  |  |
|   | <b>f</b> All other contributions, gifts, grants,<br>and similar amounts not included<br>above  | <b>1f</b>   | 266,841              |  |   |  |  |
|   | <b>g</b> Noncash contributions included<br>in lines 1a-1f \$ _____   | 14,340  |                      |  |   |  |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . .  |   |                      | 266,841  |   |  |  |
| Program Service Revenue   |  |   | Business Code        |  |   |  |  |
|   | <b>2a</b> _____  |   |                      |  |   |  |  |
|   | <b>b</b> _____   |   |                      |  |   |  |  |
|   | <b>c</b> _____   |   |                      |  |   |  |  |
|   | <b>d</b> _____   |   |                      |  |   |  |  |
|   | <b>e</b> _____   |   |                      |  |   |  |  |
|   | <b>f</b> All other program service revenue   |   |                      |  |   |  |  |
| <b>g Total.</b> Add lines 2a-2f . . . . .                                     |  |   |                      |  |   |  |  |
| Other Revenue   | <b>3</b> Investment income (including dividends, interest, and other<br>similar amounts) . . . . .   |   | 255                  |  |   | 255  |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds  |   |                      |  |   |  |  |
|   | <b>5</b> Royalties . . . . .   |   |                      |  |   |  |  |
|   | <b>6a</b> Gross rents  | (i) Real  | (ii) Personal        |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   |  | <b>b</b> Less rental expenses                                   |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   | <b>c</b> Rental income or<br>(loss)  |   |                      |  |   |  |  |
|   | <b>d</b> Net rental income or (loss) . . . . .   |   |                      |  |   |  |  |
|   | <b>7a</b> Gross amount<br>from sales of<br>assets other<br>than inventory  | (i) Securities  | (ii) Other           |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   |  | <b>b</b> Less cost or<br>other basis and<br>sales expenses      |                      |  |   |  |  |
|   |  |   |                      |  |   |  |  |
|   | <b>c</b> Gain or (loss)  |   |                      |  |   |  |  |
|   | <b>d</b> Net gain or (loss) . . . . .  |   |                      |  |   |  |  |
|   | <b>8a</b> Gross income from fundraising events<br>(not including \$ _____ of<br>contributions reported on line 1c)<br>See Part IV, line 18 . . . . . | <b>a</b>  |                      |  |   |  |  |
|   |  | <b>b</b> Less direct expenses . . . . .                         | <b>b</b>             |  |   |  |  |
|   |  | <b>c</b> Net income or (loss) from fundraising events . . . . . |                      |  |   |  |  |
|   | <b>9a</b> Gross income from gaming activities<br>See Part IV, line 19 . . . . .  | <b>a</b>  |                      |  |   |  |  |
|   |  | <b>b</b> Less direct expenses . . . . .                         | <b>b</b>             |  |   |  |  |
| <b>c</b> Net income or (loss) from gaming activities . . . . .                |  |   |                      |  |   |  |  |
| <b>10a</b> Gross sales of inventory, less<br>returns and allowances . . . . . | <b>a</b>   |   |                      |  |   |  |  |
|   | <b>b</b> Less cost of goods sold . . . . .   | <b>b</b>  |                      |  |   |  |  |
|   | <b>c</b> Net income or (loss) from sales of inventory . . . . .  |   |                      |  |   |  |  |
| Miscellaneous Revenue   |  | Business Code   |                      |  |   |  |  |
| <b>11a</b>  |  |   |                      |  |   |  |  |
| <b>b</b>  |  |   |                      |  |   |  |  |
| <b>c</b>  |  |   |                      |  |   |  |  |
| <b>d</b> All other revenue . . . . .  |  |   |                      |  |   |  |  |
| <b>e Total.</b> Add lines 11a-11d . . . . .                                   |  |   |                      |  |   |  |  |
| <b>12 Total revenue.</b> See Instructions . . . . .                           |  |   | 267,096              | 0  | 0                                       | 255  |  |

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

|   | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.  |                       |                                 |  |                             |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22.   |                       |                                 |  |                             |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.   |                       |                                 |  |                             |
| <b>4</b> Benefits paid to or for members  |                       |                                 |  |                             |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .   | 227,261               | 170,445                         | 29,544                                 | 27,272                      |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  |                       |                                 |  |                             |
| <b>7</b> Other salaries and wages   | 23,404                | 17,554                          | 3,042                                  | 2,808                       |
| <b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .   |                       |                                 |  |                             |
| <b>9</b> Other employee benefits . . . . .  | 1,249                 | 937                             | 162                                    | 150                         |
| <b>10</b> Payroll taxes . . . . .   | 12,506                | 9,379                           | 1,626                                  | 1,501                       |
| <b>11</b> Fees for services (non-employees)   |                       |                                 |  |                             |
| <b>a</b> Management . . . . .   |                       |                                 |  |                             |
| <b>b</b> Legal . . . . .  | 6,669                 | 6,669                           |  |                             |
| <b>c</b> Accounting . . . . .   | 15,000                |                                 | 15,000                                 |                             |
| <b>d</b> Lobbying . . . . .   |                       |                                 |  |                             |
| <b>e</b> Professional fundraising services. See Part IV, line 17.   |                       |                                 |  |                             |
| <b>f</b> Investment management fees . . . . .   |                       |                                 |  |                             |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   | 20,220                | 15,165                          | 2,629                                  | 2,426                       |
| <b>12</b> Advertising and promotion . . . . .   |                       |                                 |  |                             |
| <b>13</b> Office expenses . . . . .   | 39,643                | 31,308                          | 4,099                                  | 4,236                       |
| <b>14</b> Information technology . . . . .  | 449                   | 163                             | 229                                    | 57                          |
| <b>15</b> Royalties . . . . .   |                       |                                 |  |                             |
| <b>16</b> Occupancy . . . . .   | 4,773                 | 3,580                           | 620                                    | 573                         |
| <b>17</b> Travel . . . . .  | 1,277                 | 431                             | 759                                    | 87                          |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                       |                                 |  |                             |
| <b>19</b> Conferences, conventions, and meetings . . . . .  | 8,862                 |                                 | 7,626                                  | 1,236                       |
| <b>20</b> Interest . . . . .  |                       |                                 |  |                             |
| <b>21</b> Payments to affiliates . . . . .  |                       |                                 |  |                             |
| <b>22</b> Depreciation, depletion, and amortization . . . . .   |                       |                                 |  |                             |
| <b>23</b> Insurance . . . . .   | 5,617                 | 4,985                           | 632                                    |                             |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)   |                       |                                 |  |                             |
| <b>a</b> STATE REGISTRATION FEES  | 3,563                 | 2,672                           | 463                                    | 428                         |
| <b>b</b> OTHER MISC   | 100                   | 37                              | 50                                     | 13                          |
| <b>c</b>  |                       |                                 |  |                             |
| <b>d</b>  |                       |                                 |  |                             |
| <b>e</b> All other expenses   |                       |                                 |  |                             |
| <b>25</b> Total functional expenses. Add lines 1 through 24e  | 370,593               | 263,325                         | 66,481                                 | 40,787                      |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.<br>Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) |                       |                                 |  |                             |

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part IX ☐

|                                    |  |   |            | (A)<br>Beginning of year |            | (B)<br>End of year |
|------------------------------------|--|---|------------|--------------------------|------------|--------------------|
| <b>Assets</b>                      | <b>1</b>   | Cash—non-interest-bearing . . . . .   |            | 17,378                   | <b>1</b>   | 24,516             |
|                                    | <b>2</b>   | Savings and temporary cash investments . . . . .  |            | 112,020                  | <b>2</b>   | 3,692              |
|                                    | <b>3</b>   | Pledges and grants receivable, net . . . . .  |            | 28,477                   | <b>3</b>   | 3,500              |
|                                    | <b>4</b>   | Accounts receivable, net . . . . .  |            |                          | <b>4</b>   | 5,567              |
|                                    | <b>5</b>   | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .   |            |                          | <b>5</b>   |                    |
|                                    | <b>6</b>   | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . . |            |                          | <b>6</b>   |                    |
|                                    | <b>7</b>   | Notes and loans receivable, net . . . . .   |            |                          | <b>7</b>   |                    |
|                                    | <b>8</b>   | Inventories for sale or use . . . . .   |            |                          | <b>8</b>   |                    |
|                                    | <b>9</b>   | Prepaid expenses and deferred charges . . . . .   |            | 2,755                    | <b>9</b>   | 10,484             |
|                                    | <b>10a</b>   | Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .  | <b>10a</b> |                          | <b>10c</b> |                    |
|                                    | <b>b</b>   | Less: accumulated depreciation . . . . .  | <b>10b</b> |                          |            |                    |
|                                    | <b>11</b>  | Investments—publicly traded securities . . . . .  |            | 2,074                    | <b>11</b>  | 17,450             |
|                                    | <b>12</b>  | Investments—other securities. See Part IV, line 11 . . . . .  |            |                          | <b>12</b>  |                    |
|                                    | <b>13</b>  | Investments—program-related. See Part IV, line 11 . . . . .   |            |                          | <b>13</b>  |                    |
|                                    | <b>14</b>  | Intangible assets . . . . .   |            |                          | <b>14</b>  |                    |
|                                    | <b>15</b>  | Other assets. See Part IV, line 11 . . . . .  |            | 8,030                    | <b>15</b>  | 188                |
|                                    | <b>16</b>  | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .  |            | 170,734                  | <b>16</b>  | 65,397             |
| <b>Liabilities</b>                 | <b>17</b>  | Accounts payable and accrued expenses . . . . .   |            | 23,712                   | <b>17</b>  | 20,836             |
|                                    | <b>18</b>  | Grants payable . . . . .  |            |                          | <b>18</b>  |                    |
|                                    | <b>19</b>  | Deferred revenue . . . . .  |            |                          | <b>19</b>  |                    |
|                                    | <b>20</b>  | Tax-exempt bond liabilities . . . . .   |            |                          | <b>20</b>  |                    |
|                                    | <b>21</b>  | Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .   |            |                          | <b>21</b>  |                    |
|                                    | <b>22</b>  | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .  |            |                          | <b>22</b>  |                    |
|                                    | <b>23</b>  | Secured mortgages and notes payable to unrelated third parties . . . . .  |            |                          | <b>23</b>  |                    |
|                                    | <b>24</b>  | Unsecured notes and loans payable to unrelated third parties . . . . .  |            |                          | <b>24</b>  |                    |
|                                    | <b>25</b>  | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .   |            |                          | <b>25</b>  |                    |
|                                    | <b>26</b>  | <b>Total liabilities.</b> Add lines 17 through 25 . . . . .   |            | 23,712                   | <b>26</b>  | 20,836             |
| <b>Net Assets or Fund Balances</b> | <b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b> |   |            |                          |            |                    |
|                                    | <b>27</b>  | Unrestricted net assets . . . . .   |            | 118,545                  | <b>27</b>  | 41,061             |
|                                    | <b>28</b>  | Temporarily restricted net assets . . . . .   |            | 28,477                   | <b>28</b>  | 3,500              |
|                                    | <b>29</b>  | Permanently restricted net assets . . . . .   |            |                          | <b>29</b>  |                    |
|                                    | <b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>                          |   |            |                          |            |                    |
|                                    | <b>30</b>  | Capital stock or trust principal, or current funds . . . . .  |            |                          | <b>30</b>  |                    |
|                                    | <b>31</b>  | Paid-in or capital surplus, or land, building or equipment fund . . . . .   |            |                          | <b>31</b>  |                    |
|                                    | <b>32</b>  | Retained earnings, endowment, accumulated income, or other funds . . . . .  |            |                          | <b>32</b>  |                    |
|                                    | <b>33</b>  | <b>Total net assets or fund balances . . . . .</b>  |            | 147,022                  | <b>33</b>  | 44,561             |
|                                    | <b>34</b>  | <b>Total liabilities and net assets/fund balances . . . . .</b>   |            | 170,734                  | <b>34</b>  | 65,397             |

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

|           |   |           |          |
|-----------|---|-----------|----------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b>  | 267,096  |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b>  | 370,593  |
| <b>3</b>  | Revenue less expenses Subtract line 2 from line 1   | <b>3</b>  | -103,497 |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b>  | 147,022  |
| <b>5</b>  | Net unrealized gains (losses) on investments  | <b>5</b>  | 1,036    |
| <b>6</b>  | Donated services and use of facilities  | <b>6</b>  |          |
| <b>7</b>  | Investment expenses   | <b>7</b>  |          |
| <b>8</b>  | Prior period adjustments  | <b>8</b>  |          |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)  | <b>9</b>  | 0        |
| <b>10</b> | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 44,561   |

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☒

|  | Yes | No |
|--|-----|----|
| <b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O   |     |    |
| <b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?<br>If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis |     | No |
| <b>b</b> Were the organization's financial statements audited by an independent accountant?<br>If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                 | Yes |    |
| <b>c</b> If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O   | Yes |    |
| <b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?   |     | No |
| <b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits  |     |    |

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 23-2022920  
**Name:** ATLANTIC LEGAL FOUNDATION

Form 990 (2017)

**Form 990, Part III, Line 4a:**

ATLANTIC LEGAL FOUNDATION IS A NONPROFIT, NONPARTISAN PUBLIC INTEREST LAW FIRM WITH A DEMONSTRABLE HISTORY OF FIGHTING FOR THE INTEGRITY OF THE JUDICIAL PROCESS BY ENSURING THAT COURTS APPLY SOUND LEGAL AND SCIENTIFIC PRINCIPLES THE FOUNDATION'S SOLE PROGRAM IS THE PROVISION OF REPRESENTATION AND ADVICE, WITHOUT FEE, TO INDIVIDUALS, CORPORATIONS, SCIENTISTS, EDUCATORS, TRADE ASSOCIATIONS, AND OTHER GROUPS, IN CASES THAT ADVANCE THE RULE OF LAW, LIMITED AND EFFICIENT GOVERNMENT, INDIVIDUAL LIBERTY, FREE ENTERPRISE, THE USE OF SOUND SCIENTIFIC METHODS IN JURISPRUDENCE AND REGULATORY REGIMES, AND EDUCATIONAL CHOICE

| Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors |  |   |                       |         |              |                              |        |   |  |   |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| (A)<br>Name and Title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| HAYWARD D FISK<br>.....<br>CHAIRMAN AND PRESIDENT   | 50 00<br>.....   | X   |                       | X       |              |                              |        | 67,000  | 0  | 0   |
| AUGUSTUS I DUPONT<br>.....<br>VICE CHAIRMAN   | 1 00<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| SCOT M ELDER<br>.....<br>SECRETARY  | 1 00<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| DAVID E WOOD ESQ<br>.....<br>TREASURER  | 1 00<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| NEVIN SANLI<br>.....<br>ASST TREASURER AND DIRECTOR   | 1 00<br>.....  | X   |                       | X       |              |                              |        | 0   | 0  | 0   |
| TRACY A BACIGALUPO<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| THOMAS E BIRSIC<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| MARCY S COHEN<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| THOMAS E EVANS<br>.....<br>DIRECTOR 12/31/17  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| TIMOTHY E FLANIGAN<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |

| Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors |  |   |                       |         |              |                              |        |   |  |   |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| (A)<br>Name and Title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| DOUGLAS FOSTER<br>.....<br>DIRECTOR 12/31/17  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| GEORGE S FRAZZA<br>.....<br>DIRECTOR 12/31/17   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ROBERT L HAIG<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| STEPHEN J HARMELIN<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| JOE G HOLLINGSWORTH<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| FRANK R JIMENEZ<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ROBERT E JUCEAM<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| CATHERINE M KILBANE<br>.....<br>DIRECTOR 7/1/17   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| MARYANNE R LAVAN<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| ALINNE MAJARIAN<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |

| Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors |  |   |                       |         |              |                              |        |   |  |   |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| (A)<br>Name and Title   | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W- 2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W- 2/1099-MISC) | (F)<br>Estimated amount of other compensation from the organization and related organizations |
|   |  | Individual trustee or director  | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former |   |  |   |
| NICOLAS MORGAN<br>.....<br>DIRECTOR 12/31/17  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| GREGORY J MORROW<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| WILLIAM G PRIMPS<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| PHILIP R SELLINGER<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| WILLIAM H SLATTERY<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| JAY B STEPHENS<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| CLIFFORD B STORMS<br>.....<br>DIRECTOR  | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| CHARLES R WORK<br>.....<br>DIRECTOR   | 1 00<br>.....  | X   |                       |         |              |                              |        | 0   | 0  | 0   |
| MARTIN S KAUFMAN EXEC VP<br>.....<br>GEN COUNSEL & ASST TREASURER   | 50 00<br>.....   |   |                       | X       |              |                              |        | 160,261   | 0  | 0   |



SCHEDULE A  
(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ATLANTIC LEGAL FOUNDATION

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number  
23-2022920

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 12, check only one box )

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ) )
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II )
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )
- 9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university \_\_\_\_\_
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )
- 11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f Enter the number of supported organizations \_\_\_\_\_
- g Provide the following information about the supported organization(s)

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 10 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
|                                    |          |  | Yes   | No |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
|                                    |          |  |   |    |   |   |
| Total                              |          |  |   |    |   |   |

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)**

(Complete only if you checked the box on line 5, 7, 8, or 9 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

|          | Calendar year<br>(or fiscal year beginning in) ►  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|----------|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> | Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")  | 370,122  | 561,704  | 313,610  | 484,180  | 266,841  | 1,996,457 |
| <b>2</b> | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> | The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4</b> | <b>Total.</b> Add lines 1 through 3   | 370,122  | 561,704  | 313,610  | 484,180  | 266,841  | 1,996,457 |
| <b>5</b> | The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) |          |          |          |          |          | 536,102   |
| <b>6</b> | <b>Public support.</b> Subtract line 5 from line 4  |          |          |          |          |          | 1,460,355 |

**Section B. Total Support**

|           | Calendar year<br>(or fiscal year beginning in) ►   | (a)2013 | (b)2014 | (c)2015 | (d)2016 | (e)2017   | (f)Total  |
|-----------|--|---------|---------|---------|---------|-----------|-----------|
| <b>7</b>  | Amounts from line 4  | 370,122 | 561,704 | 313,610 | 484,180 | 266,841   | 1,996,457 |
| <b>8</b>  | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 399     | 256     | 176     | 115     | 255       | 1,201     |
| <b>9</b>  | Net income from unrelated business activities, whether or not the business is regularly carried on                             |         |         |         |         |           |           |
| <b>10</b> | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                |         |         |         |         |           |           |
| <b>11</b> | <b>Total support.</b> Add lines 7 through 10   |         |         |         |         |           | 1,997,658 |
| <b>12</b> | Gross receipts from related activities, etc. (see instructions)  |         |         |         |         | <b>12</b> | 36,175    |

**13 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐ ► ☐**Section C. Computation of Public Support Percentage**

|           |  |           |          |
|-----------|--|-----------|----------|
| <b>14</b> | Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) | <b>14</b> | 73.100 % |
| <b>15</b> | Public support percentage for 2016 Schedule A, Part II, line 14                        | <b>15</b> | 74.790 % |

**16a 33 1/3% support test—2017.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☒ ► ☒**b 33 1/3% support test—2016.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization. ☐ ► ☐**17a 10%-facts-and-circumstances test—2017.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ☐ ► ☐**b 10%-facts-and-circumstances test—2016.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ☐ ► ☐**18 Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ☐ ► ☐

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

| Calendar year<br>(or fiscal year beginning in) ►  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  |          |          |          |          |          |           |
| <b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose |          |          |          |          |          |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513   |          |          |          |          |          |           |
| <b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf  |          |          |          |          |          |           |
| <b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge  |          |          |          |          |          |           |
| <b>6 Total.</b> Add lines 1 through 5   |          |          |          |          |          |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons  |          |          |          |          |          |           |
| <b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year           |          |          |          |          |          |           |
| <b>c</b> Add lines 7a and 7b  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6.)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year<br>(or fiscal year beginning in) ►  | (a) 2013 | (b) 2014 | (c) 2015 | (d) 2016 | (e) 2017 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6  |          |          |          |          |          |           |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975                          |          |          |          |          |          |           |
| <b>c</b> Add lines 10a and 10b  |          |          |          |          |          |           |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on     |          |          |          |          |          |           |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)                                 |          |          |          |          |          |           |
| <b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)  |          |          |          |          |          |           |

**14 First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ► ☐

**Section C. Computation of Public Support Percentage**

|  |           |  |
|--|-----------|--|
| <b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) | <b>15</b> |  |
| <b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15                      | <b>16</b> |  |

**Section D. Computation of Investment Income Percentage**

|  |           |  |
|--|-----------|--|
| <b>17</b> Investment income percentage for <b>2017</b> (line 10c, column (f) divided by line 13, column (f)) | <b>17</b> |  |
| <b>18</b> Investment income percentage from <b>2016</b> Schedule A, Part III, line 17                        | <b>18</b> |  |

**19a 33 1/3% support tests—2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**b 33 1/3% support tests—2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

|   | Yes        | No |
|---|------------|----|
| <b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>  | <b>1</b>   |    |
| <b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>   | <b>2</b>   |    |
| <b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>  | <b>3a</b>  |    |
| <b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.</i>   | <b>3b</b>  |    |
| <b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.</i>  | <b>3c</b>  |    |
| <b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>  | <b>4a</b>  |    |
| <b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>  | <b>4b</b>  |    |
| <b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>   | <b>4c</b>  |    |
| <b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b>, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | <b>5a</b>  |    |
| <b>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?   | <b>5b</b>  |    |
| <b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?  | <b>5c</b>  |    |
| <b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in <b>Part VI</b>.</i>  | <b>6</b>   |    |
| <b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>  | <b>7</b>   |    |
| <b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>   | <b>8</b>   |    |
| <b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in <b>Part VI</b>.</i>  | <b>9a</b>  |    |
| <b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>  | <b>9b</b>  |    |
| <b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in <b>Part VI</b>.</i>   | <b>9c</b>  |    |
| <b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>   | <b>10a</b> |    |
| <b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>  | <b>10b</b> |    |

**Part IV Supporting Organizations** (continued)

|  | Yes        | No |
|--|------------|----|
| <b>11</b> Has the organization accepted a gift or contribution from any of the following persons?  |            |    |
| <b>a</b> A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? |            |    |
| <b>b</b> A family member of a person described in (a) above?   |            |    |
| <b>c</b> A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>   |            |    |
|  | <b>11a</b> |    |
|  | <b>11b</b> |    |
|  | <b>11c</b> |    |

**Section B. Type I Supporting Organizations**

|   | Yes      | No |
|---|----------|----|
| <b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i> |          |    |
|   | <b>1</b> |    |
| <b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>  |          |    |
|   | <b>2</b> |    |

**Section C. Type II Supporting Organizations**

|  | Yes      | No |
|--|----------|----|
| <b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i> |          |    |
|  | <b>1</b> |    |

**Section D. All Type III Supporting Organizations**

|   | Yes      | No |
|---|----------|----|
| <b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? |          |    |
|   | <b>1</b> |    |
| <b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>  |          |    |
|   | <b>2</b> |    |
| <b>3</b> By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>  |          |    |
|   | <b>3</b> |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)
- a** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

**2 Activities Test. Answer (a) and (b) below.**

|   | Yes       | No |
|---|-----------|----|
| <b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i> |           |    |
|   | <b>2a</b> |    |
| <b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>  |           |    |
|   | <b>2b</b> |    |
| <b>3 Parent of Supported Organizations. Answer (a) and (b) below.</b>   |           |    |
| <b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>  |           |    |
|   | <b>3a</b> |    |
| <b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>  |           |    |
|   | <b>3b</b> |    |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

| <b>Section A - Adjusted Net Income</b>  |           | (A) Prior Year | (B) Current Year<br>(optional) |
|---|-----------|----------------|--------------------------------|
| <b>1</b> Net short-term capital gain  | <b>1</b>  |                |                                |
| <b>2</b> Recoveries of prior-year distributions   | <b>2</b>  |                |                                |
| <b>3</b> Other gross income (see instructions)  | <b>3</b>  |                |                                |
| <b>4</b> Add lines 1 through 3  | <b>4</b>  |                |                                |
| <b>5</b> Depreciation and depletion   | <b>5</b>  |                |                                |
| <b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | <b>6</b>  |                |                                |
| <b>7</b> Other expenses (see instructions)  | <b>7</b>  |                |                                |
| <b>8 Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)  | <b>8</b>  |                |                                |
| <b>Section B - Minimum Asset Amount</b>   |           | (A) Prior Year | (B) Current Year<br>(optional) |
| <b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)   | <b>1</b>  |                |                                |
| <b>a</b> Average monthly value of securities  | <b>1a</b> |                |                                |
| <b>b</b> Average monthly cash balances  | <b>1b</b> |                |                                |
| <b>c</b> Fair market value of other non-exempt-use assets   | <b>1c</b> |                |                                |
| <b>d Total</b> (add lines 1a, 1b, and 1c)   | <b>1d</b> |                |                                |
| <b>e Discount</b> claimed for blockage or other factors (explain in detail in Part VI)  |           |                |                                |
| <b>2</b> Acquisition indebtedness applicable to non-exempt use assets   | <b>2</b>  |                |                                |
| <b>3</b> Subtract line 2 from line 1d   | <b>3</b>  |                |                                |
| <b>4</b> Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)  | <b>4</b>  |                |                                |
| <b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)   | <b>5</b>  |                |                                |
| <b>6</b> Multiply line 5 by .035  | <b>6</b>  |                |                                |
| <b>7</b> Recoveries of prior-year distributions   | <b>7</b>  |                |                                |
| <b>8 Minimum Asset Amount</b> (add line 7 to line 6)  | <b>8</b>  |                |                                |
| <b>Section C - Distributable Amount</b>   |           |                | Current Year                   |
| <b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)  | <b>1</b>  |                |                                |
| <b>2</b> Enter 85% of line 1  | <b>2</b>  |                |                                |
| <b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)   | <b>3</b>  |                |                                |
| <b>4</b> Enter greater of line 2 or line 3  | <b>4</b>  |                |                                |
| <b>5</b> Income tax imposed in prior year   | <b>5</b>  |                |                                |
| <b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)  | <b>6</b>  |                |                                |
| <b>7</b> <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)                                 |           |                |                                |

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity    |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in Part VI) See instructions   |              |
| 7 Total annual distributions. Add lines 1 through 6  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions |              |
| 9 Distributable amount for 2017 from Section C, line 6   |              |
| 10 Line 8 amount divided by Line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2017 | (iii)<br>Distributable<br>Amount for 2017 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2017 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions   |                             |  |   |
| 3 Excess distributions carryover, if any, to 2017   |                             |  |   |
| a   |                             |  |   |
| b From 2013. . . . .  |                             |  |   |
| c From 2014. . . . .  |                             |  |   |
| d From 2015. . . . .  |                             |  |   |
| e From 2016. . . . .  |                             |  |   |
| f Total of lines 3a through e   |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2017 distributable amount  |                             |  |   |
| i Carryover from 2012 not applied (see instructions)  |                             |  |   |
| j Remainder Subtract lines 3g, 3h, and 3i from 3f   |                             |  |   |
| 4 Distributions for 2017 from Section D, line 7 \$  |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2017 distributable amount  |                             |  |   |
| c Remainder Subtract lines 4a and 4b from 4   |                             |  |   |
| 5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions |                             |  |   |
| 6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions                        |                             |  |   |
| 7 Excess distributions carryover to 2018. Add lines 3j and 4c   |                             |  |   |
| 8 Breakdown of line 7   |                             |  |   |
| a Excess from 2013. . . . .   |                             |  |   |
| b Excess from 2014. . . . .   |                             |  |   |
| c Excess from 2015. . . . .   |                             |  |   |
| d Excess from 2016. . . . .   |                             |  |   |
| e Excess from 2017. . . . .   |                             |  |   |

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b, Part V, line 1, Part V, Section B, line 1e, Part V Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions)

| Facts And Circumstances Test |
|------------------------------|
|                              |



SCHEDULE D  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
► Attach to Form 990.  
Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization  
ATLANTIC LEGAL FOUNDATION

Employer identification number  
23-2022920

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

|   | (a) Donor advised funds | (b) Funds and other accounts |
|---|-------------------------|------------------------------|
| 1 Total number at end of year                       |                         |                              |
| 2 Aggregate value of contributions to (during year) |                         |                              |
| 3 Aggregate value of grants from (during year)      |                         |                              |
| 4 Aggregate value at end of year                    |                         |                              |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

|  | Held at the End of the Year |
|--|-----------------------------|
| a Total number of conservation easements   | 2a                          |
| b Total acreage restricted by conservation easements   | 2b                          |
| c Number of conservation easements on a certified historic structure included in (a)   | 2c                          |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d                          |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1

► \$

(ii) Assets included in Form 990, Part X

► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1

► \$

b Assets included in Form 990, Part X

► \$

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

|    | Amount |
|----|--------|
| 1c |        |
| 1d |        |
| 1e |        |
| 1f |        |

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . .

☐

Part V

Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

|  | (a)Current year | (b)Prior year | (c)Two years back | (d)Three years back | (e)Four years back |
|--|-----------------|---------------|-------------------|---------------------|--------------------|
| 1a Beginning of year balance . . . . .                     |                 |               |                   |                     |                    |
| b Contributions . . . . .                                  |                 |               |                   |                     |                    |
| c Net investment earnings, gains, and losses               |                 |               |                   |                     |                    |
| d Grants or scholarships . . . . .                         |                 |               |                   |                     |                    |
| e Other expenditures for facilities and programs . . . . . |                 |               |                   |                     |                    |
| f Administrative expenses . . . . .                        |                 |               |                   |                     |                    |
| g End of year balance . . . . .                            |                 |               |                   |                     |                    |

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

|        | Yes | No |
|--------|-----|----|
| 3a(i)  |     |    |
| 3a(ii) |     |    |
| 3b     |     |    |

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property   | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|---|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land . . . . .   |                                      |                                 |                              |                |
| b Buildings . . . . .   |                                      |                                 |                              |                |
| c Leasehold improvements  |                                      |                                 |                              |                |
| d Equipment . . . . .   |                                      |                                 |                              |                |
| e Other . . . . .   |                                      |                                 |                              |                |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . . . |                                      |                                 |                              | 0              |

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.  
See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security) | (b)<br>Book<br>value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------------|---|
| (1) Financial derivatives . . . . .                                     |                      |   |
| (2) Closely-held equity interests . . . . .                             |                      |   |
| (3) Other _____   |                      |   |
| (A)   |                      |   |
| (B)   |                      |   |
| (C)   |                      |   |
| (D)   |                      |   |
| (E)   |                      |   |
| (F)   |                      |   |
| (G)   |                      |   |
| (H)   |                      |   |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 12 ) ▶     |                      |   |

Part VIII

Investments—Program Related.  
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment                                       | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|---|----------------|---|
| (1)   |                |   |
| (2)   |                |   |
| (3)   |                |   |
| (4)   |                |   |
| (5)   |                |   |
| (6)   |                |   |
| (7)   |                |   |
| (8)   |                |   |
| (9)   |                |   |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 13 ) ▶ |                |   |

Part IX

Other Assets. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

| (a) Description   | (b) Book value |
|---|----------------|
| (1)   |                |
| (2)   |                |
| (3)   |                |
| (4)   |                |
| (5)   |                |
| (6)   |                |
| (7)   |                |
| (8)   |                |
| (9)   |                |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 15 ) . . . . . ▶ |                |

Part X

Other Liabilities. Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.  
See Form 990, Part X, line 25.

| 1. (a) Description of liability                                     | (b) Book value |  |
|---|----------------|--|
| (1) Federal income taxes  |                |  |
|   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) ▶ |                |  |

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

☒

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|          |   |           |         |
|----------|---|-----------|---------|
| <b>1</b> | Total revenue, gains, and other support per audited financial statements . . . . .                      | <b>1</b>  | 342,417 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part VIII, line 12                                      |           |         |
| <b>a</b> | Net unrealized gains (losses) on investments . . . . .  | <b>2a</b> | 1,036   |
| <b>b</b> | Donated services and use of facilities . . . . .  | <b>2b</b> | 74,285  |
| <b>c</b> | Recoveries of prior year grants . . . . .   | <b>2c</b> |         |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .  | <b>2d</b> |         |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .   | <b>2e</b> | 75,321  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .  | <b>3</b>  | 267,096 |
| <b>4</b> | Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>                              |           |         |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                              | <b>4a</b> |         |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .  | <b>4b</b> |         |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .   | <b>4c</b> | 0       |
| <b>5</b> | Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . . | <b>5</b>  | 267,096 |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

|          |  |           |         |
|----------|--|-----------|---------|
| <b>1</b> | Total expenses and losses per audited financial statements . . . . .                                     | <b>1</b>  | 444,878 |
| <b>2</b> | Amounts included on line 1 but not on Form 990, Part IX, line 25   |           |         |
| <b>a</b> | Donated services and use of facilities . . . . .   | <b>2a</b> | 74,285  |
| <b>b</b> | Prior year adjustments . . . . .   | <b>2b</b> |         |
| <b>c</b> | Other losses . . . . .   | <b>2c</b> |         |
| <b>d</b> | Other (Describe in Part XIII ) . . . . .   | <b>2d</b> |         |
| <b>e</b> | Add lines <b>2a</b> through <b>2d</b> . . . . .  | <b>2e</b> | 74,285  |
| <b>3</b> | Subtract line <b>2e</b> from line <b>1</b> . . . . .   | <b>3</b>  | 370,593 |
| <b>4</b> | Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :                               |           |         |
| <b>a</b> | Investment expenses not included on Form 990, Part VIII, line 7b . . . . .                               | <b>4a</b> |         |
| <b>b</b> | Other (Describe in Part XIII ) . . . . .   | <b>4b</b> |         |
| <b>c</b> | Add lines <b>4a</b> and <b>4b</b> . . . . .  | <b>4c</b> | 0       |
| <b>5</b> | Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . . | <b>5</b>  | 370,593 |

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

| Return Reference          | Explanation |
|---------------------------|-------------|
| See Additional Data Table |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |
|                           |             |

**Part XIII**    **Supplemental Information** *(continued)*

| Return Reference | Explanation |
|------------------|-------------|
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |
|                  |             |

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 23-2022920  
**Name:** ATLANTIC LEGAL FOUNDATION

**Supplemental Information**

| Return Reference | Explanation  |
|------------------|--|
| PART X, LINE 2   | THE FOUNDATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED MANAGEMENT HAS DETERMINED THAT THE FOUNDATION HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION OR DISCLOSURE THE FOUNDATION IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO 2014 |

**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2017**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**  
▶ **Attach to Form 990.**
- ▶ **Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization  
ATLANTIC LEGAL FOUNDATION

Employer identification number

23-2022920

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment?

**b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

**c** Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization?

**b** Any related organization?

If "Yes," on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization?

**b** Any related organization?

If "Yes," on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

**1b**

**2**

**4a**

No

**4b**

No

**4c**

No

**5a**

No

**5b**

No

**6a**

No

**6b**

No

**7**

No

**8**

No

**9**

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

[illegible]



**Part III**   **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
ATLANTIC LEGAL FOUNDATION

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2017**

**Open to Public Inspection**

**Employer identification number**

23-2022920

**990 Schedule O, Supplemental Information**

| Return Reference            | Explanation  |
|-----------------------------|--|
| FORM 990, PART III, LINE 4A | ATLANTIC LEGAL PROVIDES LEGAL REPRESENTATION AND COUNSEL, WITHOUT FEE, TO INDIVIDUALS, INCLUDING SCIENTISTS, EDUCATORS, AND PROMINENT PUBLIC SERVANTS, CORPORATIONS, TRADE ASSOCIATIONS, AND OTHER GROUPS SOME OF THE PRINCIPAL AREAS ON WHICH WE FOCUS ARE CONSTITUTIONAL LAW - FIRST AMENDMENT - "AGENCY FEES AND FREEDOM OF ASSOCIATION AND SPEECH WHETHER GOVERNMENT EMPLOYEES CAN BE FORCED TO PAY UNION "AGENCY FEES" WHICH ARE USED, IN PART, TO FUND LABOR UNION ADVOCACY FOR POLICIES WITH WHICH MANY GOVERNMENT WORKERS DISAGREE IN THE U S SUPREME COURT ON THE MERITS JANUS V AFSCME, NO 16-1466 AND HILL V SEIU, NO 16-1480 - U S SUPREME COURT THESE ARE TWO RELATED CASES, BOTH BROUGHT BY THE NATIONAL RIGHT TO WORK LEGAL FOUNDATION, CHALLENGING ASPECTS OF THE RELATIONSHIP BETWEEN THE STATE OF ILLINOIS AND HOME CARE PROVIDERS AND CHILD CARE PROVIDERS AND PUBLIC EMPLOYEE UNIONS DESIGNATED BY THE STATE AS EXCLUSIVE REPRESENTATIVES OF HOME CARE PROVIDERS AND CHILD CARE PROVIDERS IN THEIR DEALINGS WITH THE STATE AND THE COLLECTION OF FEES BY THE PUBLIC EMPLOYEE UNIONS THESE ARE ISSUES WHICH THE COURT HAS ADDRESSED AND WE HAVE ADDRESSED IN AMICUS BRIEFS OVER THE LAST FEW YEARS AND IN KNOX V SEIU, LOCAL 1000, 567 U S 298 (2012) AND HARRIS V QUINN, 134S CT 2618 (2014), AND WHICH WE HOPED THE COURT WOULD RESOLVE IN FRIEDRICHS V CALIFORNIA TEACHERS' ASSOCIATION, 136 S CT 1083 (2016), IN WHICH CERTIORARI WAS GRANTED, THE CASE WAS FULLY BRIEFED AND ARGUED, BUT THE JUDGMENT OF THE U S COURT OF APPEALS FOR THE NINTH CIRCUIT RULING FOR THE UNION WAS AFFIRMED EXACTLY ONE YEAR AGO BY AN EQUALLY DIVIDED COURT, JUSTICE SCALIA HAVING DIED AFTER ORAL ARGUMENT, BUT BEFORE A DECISION ON THE MERITS JANUS PRESENTS THE SAME QUESTION PRESENTED IN FRIEDRICHS SHOULD ABOOD BE OVERRULED AND PUBLIC-SECTOR AGENCY FEE ARRANGEMENTS DECLARED UNCONSTITUTIONAL UNDER THE FIRST AMENDMENT? THIS CASE WAS ARGUED IN FEBRUARY 2018, AND A DECISION IS EXPECTED BEFORE THE COURT ADJOURNS IN JUNE 2018 |

**990 Schedule O, Supplemental Information**

| Return<br>Reference               | Explanation  |
|-----------------------------------|--|
| FORM 990,<br>PART III,<br>LINE 4A | <p>COMPELLED SPEECH CTIA V CITY OF BERKELEY, NO 17-976, U S SUPREME COURT, ON PETITION FOR CERTIORARI THE QUESTION IN THIS CASE IS WHETHER CELL PHONE STORES CAN BE REQUIRED TO POST SIGNS WARNING CUSTOMERS OF THE "DANGERS" OF CELL PHONES WE FILED AN AMICUS BRIEF ON BEHALF OF THE NATIONAL ASSOCIATION OF MANUFACTURERS IN SUPPORT OF THE PETITION FOR REVIEW BY CTIA, THE TRADE ASSOCIATION OF THE CELL PHONE INDUSTRY THE PRIMARY LEGAL ISSUE IS WHETHER UNDER THE FIRST AMENDMENT A LOCAL GOVERNMENT CAN COMPEL PRIVATE PERSONS TO SPEAK WORDS THAT CONVEY THOUGHTS THE SPEAKER DOES NOT BELIEVE OR AGREE WITH THIS IS ESPECIALLY THE CASE WHEN THE SPEECH INVOLVES CONTROVERSIAL OR AS IN THIS CASE UNTRUE FACTS (THE FEDERAL COMMUNICATIONS COMMISSION AND A CONSENSUS OF RELEVANT SCIENTIFIC ORGANIZATIONS HAS FOUND THAT CELL PHONES DO NOT EMIT DANGEROUS LEVELS OF IONIZING RADIATION) THIS CASE INVOLVES BOTH FREE SPEECH ISSUES AND SOUND SCIENCE ISSUES WE EXPECT A DECISION ON CTIA'S PETITION BEFORE THE COURT RECESSES IN JUNE</p> |

| Return<br>Reference               | Explanation  |
|-----------------------------------|--|
| FORM 990,<br>PART III,<br>LINE 4A | <p>ARBITRATION OF DISPUTES ENFORCEABILITY OF ARBITRATION CLAUSES EMPLOYMENT CONTRACTS NATIONAL LABOR RELATIONS ACT EPIC SYSTEMS CORP V LEWIS, NO 15-2997, ERNST &amp; YOUNG V MORRIS, NO 16-300, NLRB V MURPHY OIL, NO 16-307 U S SUPREME COURT ON THE MERITS IN JANUARY 2017, THE SUPREME COURT GRANTED CERTIORARI REVIEW IN THREE CASES TO RESOLVE A CIRCUIT SPLIT ARISING FROM CONTRARY CONCLUSIONS DRAWN RECENTLY BY SEVERAL CIRCUITS ON WHETHER CLASS AND COLLECTIVE ACTION WAIVERS IN ARBITRATION CLAUSES OF EMPLOYMENT AGREEMENTS VIOLATE THE NATIONAL LABOR RELATIONS ACT OR WHETHER THE FEDERAL ARBITRATION ACT TRUMPS THE NLRA CLASS-ACTION WAIVERS IN EMPLOYMENT AGREEMENTS HAVE BEEN STRUCK DOWN BY THE NINTH AND SEVENTH CIRCUITS, BUT UPHELD BY THE SECOND, FIFTH AND EIGHTH CIRCUITS WE FILED AN AMICUS BRIEF, IN WHICH WE ARGUED THAT THE SUPREME COURT HAS LONG HELD THAT THE FEDERAL ARBITRATION ACT ESTABLISHES A CONGRESSIONAL POLICY STRONGLY FAVORING ARBITRATION, AND THAT OVERCOMING THAT STRONG PRESUMPTION REQUIRES A CLEAR LEGISLATIVE STATEMENT THAT SOME OTHER IDENTIFIED CONGRESSIONAL POLICY OVERRIDES THE ARBITRATION ACT FURTHER, THE COURT HAS CONSISTENTLY RECOGNIZED THAT ARBITRATION IS A MATTER OF CONTRACT AND THAT COURTS MUST RIGOROUSLY ENFORCE ARBITRATION AGREEMENTS ACCORDING TO THEIR TERMS AND THE OBLIGATION TO "RIGOROUSLY ENFORCE" ARBITRATION AGREEMENTS INCLUDES TERMS REQUIRING THE PARTIES TO ARBITRATE DISPUTES INDIVIDUALLY, RATHER THAN ON A CLASS OR COLLECTIVE BASIS THE CASES WERE ARGUED TOGETHER IN THE VERY FIRST SESSION OF THE COURT'S OCTOBER 2017 TERM THEY WERE DECIDED IN MAY 2018 THE U S SUPREME COURT RULED ON MAY 21, 2018, IN A 5 - 4 DECISION, THAT EMPLOYMENT AGREEMENTS REQUIRING EMPLOYEES TO WAIVE THEIR RIGHTS TO PURSUE CLASS ACTION CLAIMS ARE ENFORCEABLE, REJECTING THE NATIONAL LABOR RELATIONS BOARD'S RULING THAT CLASS WAIVERS VIOLATE FEDERAL LABOR LAW JUSTICE NEIL GORSUCH, JOINED BY CHIEF JUSTICE JOHN ROBERT SAND JUSTICES ANTHONY KENNEDY, CLARENCE THOMAS AND SAMUEL ALITO, HELD THAT MANDATORY ARBITRATION AGREEMENTS MUST BE ENFORCED ACCORDING TO THEIR TERMS UNDER THE FEDERAL ARBITRATION ACT, EVEN IF THOSE TERMS MANDATE INDIVIDUAL ARBITRATION AND PROHIBIT COLLECTIVE LITIGATION OR COLLECTIVE ARBITRATION THE SUPREME COURT RULED THAT EMPLOYERS CAN FORCE WORKERS TO SIGN SUCH WAIVERS AS A CONDITION OF EMPLOYMENT THE 5 - 4 DECISION, BREAKING ALONG THE COURT'S CONSERVATIVE-LIBERAL DIVIDE, MIRRORED THE BROADER DEBATE IN THE WEIGHT EACH FACTION GAVE TO CONFLICTING FEDERAL STATUTES AND THE CONGRESSIONAL PRIORITIES THEY REFLECTED BUSINESS GROUPS HAVE CHAMPIONED INDIVIDUALIZED ARBITRATION AS AN EFFICIENT MEANS TO RESOLVE DISPUTES AND DETER FRIVOLOUS CLAIMS THAT TAKE LONGER AND COST MORE TO RESOLVE IF BROUGHT IN COURT AS A CLASS ACTION CONSUMER AND LABOR ORGANIZATIONS CONTENTEND THE PRIVATE, OFTEN CONFIDENTIAL, ARBITRATION SYSTEM IS STACKED AGAINST INDIVIDUALS AND CAN HIDE FROM PUBLIC SCRUTINY SYSTEMIC MISCONDUCT BY A COMPANY OR INDUSTRY</p> |

| Return<br>Reference               | Explanation  |
|-----------------------------------|--|
| FORM 990,<br>PART III,<br>LINE 4A | <p>ADMISSIBILITY OF EXPERT TESTIMONY DELISLE V CRANE CO , FLORIDA SUPREME COURT, NO SC16-21 82, IS AN ASBESTOS PERSONAL INJURY CASE THAT WAS TRIED TO VERDICT AGAINST CRANE CO , A MANUFACTURER OF (AMONG OTHER THINGS) GASKETS USED IN INDUSTRIAL PUMPS AND R J REYNOLDS TOBACCO COMPANY, A CIGARETTE MANUFACTURER THE TRIAL RESULTED IN AN \$8 MILLION VERDICT FOR PLAINTIFF, WITH 16% OF THE FAULT ALLOCATED TO CRANE CO , 44% TO R J REYNOLDS, AND THE REMAINING 40% TO TWO OTHER DEFENDANTS CRANE CO APPEALED THE VERDICT, CHALLENGING THE ADMISSIBILITY AND LEGAL SUFFICIENCY OF THE "EVERY EXPOSURE" CAUSATION TESTIMONY PRESENTED BY PLAINTIFF'S EXPERT MEDICAL WITNESS THE FLORIDA DISTRICT COURT OF APPEAL VACATED THE JUDGMENT AND ORDERED ENTRY OF A DIRECTED VERDICT FOR CRANE CO , FINDING THAT PLAINTIFF'S EXPERT TESTIMONY WAS INADMISSIBLE UNDER THE DAUBERT STANDARD FOR ADMISSIBILITY, WHICH THE FLORIDA LEGISLATURE ADOPTED IN 2013 THROUGH AN AMENDMENT TO THE FLORIDA EVIDENCE CODE R J REYNOLDS APPEALED ON A SIMILAR GROUND (CHALLENGING THE ADMISSIBILITY OF THE TESTIMONY OF SEVERAL OTHER PLAINTIFF'S EXPERTS), AND THE DISTRICT COURT OF APPEAL, AGAIN APPLYING DAUBERT, REVERSED THE JUDGMENT AND ORDERED A NEW TRIAL FOR R J REYNOLDS THE FIRST ISSUE ON APPEAL IS WHETHER THE DISTRICT COURT OF APPEAL PROPERLY APPLIED DAUBERT, OR WHETHER, IT SHOULD HAVE APPLIED THE (LESS STRINGENT) FRYE-LIKE STANDARDS FOR ADMISSIBILITY OF EXPERT TESTIMONY THAT APPLIED IN FLORIDA PRIOR TO 2013 PLAINTIFF ARGUES THAT THE LEGISLATIVE ADOPTION OF DAUBERT VIOLATES THE PRINCIPLE OF SEPARATION OF POWERS INHERENT IN ARTICLE V, SECTION 2(A) OF THE FLORIDA CONSTITUTION, WHICH COMMITS TO THE SUPREME COURT THE POWER TO "ADOPT RULES FOR THE PRACTICE AND PROCEDURE IN ALL COURTS " THE FLORIDA SUPREME COURT DECLINED TO ADOPT THE SECTION OF THE EVIDENCE CODE AMENDED IN 2013 TO INCLUDE THE DAUBERT STANDARD IN THE CONTEXT OF A RULE-ADOPTION PROCEEDING THE FLORIDA SUPREME COURT STATED THAT IT WOULD NOT CONSIDER THE CONSTITUTIONALITY OF THAT ENACTMENT IN THE CONTEXT OF A PROCEEDING TO CONSIDER NEW EVIDENTIARY RULES, BUT EXPRESSED "CONCERNS" REGARDING THE CONSTITUTIONALITY OF THE LEGISLATURE'S ACTION THAT IT COULD ONLY RESOLVE IN THE CONTEXT OF A PENDING ADVERSARIAL APPEAL SEE CRANE CO V DELISLE, 206 SO 3D 94 (FLA DIST CT APP 2016) THE SUBSTANTIVE ISSUE IN THE CASE IS WHETHER THE "CUMULATIVE EXPOSURE" THEORY OF CAUSATION ADVANCED BY PLAINTIFFS AS A SUBSTITUTE FOR THEIR GENERALLY DISCREDITED "SINGLE FIBER" THEORY IS A SCIENTIFICALLY AND LEGALLY CREDIBLE THEORY OF CAUSATION THAT WILL SUPPORT A FINDING OF LIABILITY IN DELISLE, PLAINTIFF'S EXPERT'S TESTIMONY THAT THERE IS "NO KNOWN SAFE LEVEL" OF ASBESTOS IS PROBLEMATIC AND THE TRIAL COURT PROPERLY EXCLUDED THE TESTIMONY OF PLAINTIFF'S CAUSATION EXPERT BECAUSE THAT TESTIMONY WAS NOT BASED ON ACCEPTED SCIENTIFIC METHODOLOGY AND WAS NOT RELIABLE BECAUSE THE EXPERT'S THEORY IS INCONSISTENT WITH GENERALLY ACCEPTED SCIENTIFIC PRINCIPLES (I) PLAINTIFF'S CAUSATION EXPERT</p> |

**990 Schedule O, Supplemental Information**

| Return<br>Reference               | Explanation  |
|-----------------------------------|--|
| FORM 990,<br>PART III,<br>LINE 4A | <p>                     IGNORED THE NEED TO ESTABLISH BOTH GENERAL CAUSATION AND SPECIFIC CAUSATION, (II) THE EPIDEMIOLOGY STUDIES SUPPORTING GENERAL CAUSATION FOR THE TYPE OF ASBESTOS USED IN CRANE CO.'S PRODUCTS ARE NOT CONSISTENT AND IN SOME STUDIES NO EXCESS OCCURRENCE OF MESOTHELIOMA IS REPORTED, WHILE FOR OTHER COMMERCIALLY USED TYPES OF ASBESTOS THE EPIDEMIOLOGY STUDIES CONSISTENTLY REPORT A SIGNIFICANT OCCURRENCE OF MESOTHELIOMA, (III) THE EXPERT HAD NO EVIDENCE OF THE INTENSITY, FREQUENCY OR DURATION OF MR. DELISLE'S EXPOSURE AND THUS COULD NOT ESTABLISH SPECIFIC CAUSATION, (IV) THE EXPERT FAILED TO CONSIDER EXPOSURE TO, AND CARCINOGENICITY OF DIFFERENT ASBESTOS TYPES, AND (V) DIFFERENTIAL DIAGNOSIS, THE METHOD THE EXPERT USED TO CONCLUDE THAT MR. DELISLE'S DISEASE WAS CAUSED BY EXPOSURE TO ASBESTOS IN CRANE'S PRODUCTS, WHILE A PROPER METHOD FOR DIAGNOSING DISEASE AND PLANNING TREATMENT, IS NOT THE PROPER METHOD FOR DETERMINING CAUSATION. THE EVIDENCE OF GENERAL CAUSATION WHICH FOR CHRYSOTILE IS RATHER LIMITED. THE EPIDEMIOLOGY DATA ARE NOT CONSISTENT AND IN SOME STUDIES NO EXCESS OF MESOTHELIOMA CASES ARE REPORTED WHILE FOR THE COMMERCIAL AMPHIBOLES, THE EPIDEMIOLOGY STUDIES ARE CONSISTENT. DUE PROCESS LONG ARM JURISDICTION BRISTOL-MYERS SQUIBB CO. V. SUPERIOR COURT OF CALIFORNIA, NO. 16-466 U.S. SUPREME COURT MERITS. DUE PROCESS STATE COURT JURISDICTION OVER NON-RESIDENT CORPORATIONS. IN EARLY MARCH 2017 (03-08-2017), WE (JOINED BY THE INTERNATIONAL ASSOCIATION OF DEFENSE COUNSEL) FILED AN AMICUS BRIEF SUPPORTING BRISTOL-MYERS SQUIBB IN AN APPEAL ON THE MERITS IN THIS CASE, WHICH IS SEEN BY MOST SUPREME COURT PRACTITIONERS AS THE MOST IMPORTANT BUSINESS CASE OF THIS TERM. IN JUNE 2017, THE COURT HELD THAT CALIFORNIA COURTS LACK JURISDICTION TO HEAR PRODUCT LIABILITY CLAIMS AGAINST THE MANUFACTURER OF THE BLOOD-THINNING DRUG PLAVIX BY PLAINTIFFS ALLEGEDLY HARMED BY THE DRUG WHO ARE NOT RESIDENTS OF THAT STATE. THE UNITED STATES SUPREME COURT REVERSED A DECISION OF CALIFORNIA'S HIGHEST COURT THAT WOULD HAVE ALLOWED CLAIMS AGAINST THE DRUGMAKER BY HUNDREDS OF NON-CALIFORNIANS TO PROCEED IN A SINGLE LAWSUIT. IN AN 8-1 OPINION WRITTEN BY JUSTICE ALITO, THE COURT DISMISSED CALIFORNIA'S "SLIDING SCALE" APPROACH TO SPECIFIC JURISDICTION, FINDING THAT THE BARE FACT THAT THE DRUGMAKER HAD CONTRACTED WITH A CALIFORNIA DISTRIBUTOR WAS NOT ENOUGH TO ESTABLISH PERSONAL JURISDICTION IN THE STATE. JUSTICE SOTOMAYOR, THE LONE DISSENTER, EXPRESSED FEARS THAT THE MAJORITY'S DECISION WILL MAKE IT IMPOSSIBLE TO BRING A NATIONWIDE MASS ACTION IN STATE COURT AGAINST DEFENDANTS WHO ARE "AT HOME" IN DIFFERENT STATES, RESULTING IN PIECEMEAL LITIGATION AND THE BIFURCATION OF CLAIMS. MORE THAN 600 PLAINTIFFS THE MAJORITY OF WHOM WERE NOT CALIFORNIA RESIDENTS FILED SUIT IN CALIFORNIA STATE COURT AGAINST BRISTOL-MYERS SQUIBB, ASSERTING STATE-LAW CLAIMS BASED ON INJURIES ALLEGEDLY CAUSED BY THE PRESCRIPTION ANTI-CLOTTING DRUG PLAVIX. THE DRUGMAKER DID NOT DEVELOP PLAVIX IN CALIFORNIA, DID                 </p> |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation   |
|-----------------------------------|---|
| FORM 990,<br>PART III,<br>LINE 4A | <p>NOT CREATE A MARKETING STRATEGY FOR THE DRUG IN THAT STATE, AND DID NOT MANUFACTURE, LABEL, PACKAGE, OR WORK ON THE REGULATORY APPROVAL OF THE PRODUCT THERE (THE COMPANY HAD ENGAGED IN ALL OF THOSE ACTIVITIES IN EITHER NEW YORK OR NEW JERSEY) HOWEVER, BRISTOL-MYERS SELLS PLAVIX IN CALIFORNIA, AND HAD MORE THAN \$900 MILLION IN SALES OF THE DRUG BETWEEN 2006 AND 2012 BRISTOL-MYERS APPEALED A CALIFORNIA SUPREME COURT DECISION THAT ALLOWED ALMOST 600 OUT-OF-STATE RESIDENTS TO SUE THE DRUGMAKER OVER ALLEGED INJURIES FROM BLOOD-THINNER PLAVIX BECAUSE OF THE COMPANY'S TIES TO CALIFORNIA THE CALIFORNIA COURT'S RULING MAKES IT EASIER FOR NONRESIDENTS TO JOIN IN MASS CLASS ACTION LAWSUITS IN CALIFORNIA BRISTOL-MYERS ARGUED (I) THE CALIFORNIA SUPREME COURT'S RULING CONFLATED "GENERAL JURISDICTION AND "SPECIFIC JURISDICTION," (II) IT WAS CONCEDED THAT BRISTOL-MYERS WAS NOT SUBJECT TO GENERAL JURISDICTION IN CALIFORNIA, AND (III) AS TO THE OVERWHELMING MAJORITY OF THE 600 PLUS PLAINTIFFS, THERE WERE INSUFFICIENT CONTACTS BETWEEN THE ALLEGED TORTIOUS CONDUCT AND CALIFORNIA TO BE THE BASIS OF SPECIFIC JURISDICTION IN THE 4-3 DECISION THE CALIFORNIA SUPREME COURT HAD HELD THAT BRISTOL-MYERS COULD BE SUED IN THE CALIFORNIA COURTS ON RESPONDENTS' PRODUCT-DEFECT CLAIMS RELATING TO A DRUG THAT WAS NOT MANUFACTURED OR DESIGNED IN CALIFORNIA, EVEN THOUGH THE DEFENDANT IS NOT INCORPORATED IN CALIFORNIA AND IS NOT HEADQUARTERED THERE, AND WHOSE MARKETING, PACKAGING, AND REGULATORY MATERIALS WERE NOT PREPARED IN CALIFORNIA, AND WHEN THE DRUG AT ISSUE WAS NOT PRESCRIBED TO, DISPENSED TO, OR INGESTED BY, THE RESPONDENTS IN CALIFORNIA THE CALIFORNIA STATE COURT HELD THAT THE COMPANY'S EXTENSIVE CONTACTS WITH CALIFORNIA SUCH AS ITS MARKETING AND DISTRIBUTION OF THE DRUG TO CALIFORNIA RESIDENTS, AS WELL AS MAINTENANCE OF RESEARCH AND DEVELOPMENT FACILITIES LOCATED THERE, (BUT WHICH PLAYED NO PART IN DEVELOPING THE DRUG AT ISSUE), AND BRISTOL-MYERS'S SUBSTANTIAL REVENUE FROM ALL OF ITS ACTIVITIES IN CALIFORNIA, GAVE THE STATE COURTS "SPECIFIC" PERSONAL JURISDICTION OVER THE NONRESIDENTS' CLAIMS THE CALIFORNIA SUPREME COURT UPHELD THE LOWER COURT'S RULING THAT ALTHOUGH THE COMPANY'S BUSINESS CONTACTS IN THE STATE WERE NOT SUFFICIENT TO INVOKE GENERAL JURISDICTION, WHICH ENABLES A COURT TO EXERCISE JURISDICTION OVER A DEFENDANT NO MATTER THE SUBJECT OF THE LITIGATION, STATE COURTS HAVE SPECIFIC PERSONAL JURISDICTION OVER THE COMPANY IN LIGHT OF THE NATURE OF THE ACTION AND THE COMPANY'S ACTIVITIES IN CALIFORNIA</p> |

| Return<br>Reference               | Explanation   |
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| FORM 990,<br>PART III,<br>LINE 4A | <p>IN OUR BRIEF WE ARGUED THAT THE CALIFORNIA COURTS' EXERCISE OF JURISDICTION OVER CLAIMS BY NON-RESIDENT PLAINTIFFS AGAINST A NON-RESIDENT DEFENDANT VIOLATED THE DEFENDANT'S DUE PROCESS RIGHTS AS WE ARGUED, THE MAJORITY OF THE CALIFORNIA SUPREME COURT UTILIZED A "HYBRID " KIND OF JURISDICTION THAT FITS NEITHER CATEGORY AND IS AMORPHOUS, UNPREDICTABLE, AND TOO UNCERTAIN TO MEET DUE PROCESS REQUIREMENTS IT WAS BASED ON A MIX OF THE COMPANY'S TIES TO CALIFORNIA (SUCH AS MAINTAINING RESEARCH FACILITIES IN THE STATE), BUT WHICH HAD NO, OR ONLY TENUOUS, CONNECTION TO THE TRANSACTIONS WHICH GAVE RISE TO THE CLAIMS IN THE LAWSUIT THE DUE PROCESS CLAUSE PERMITS A STATE COURT TO EXERCISE SPECIFIC JURISDICTION OVER A DEFENDANT ONLY WHEN THE PLAINTIFF'S CLAIMS "ARISE OUT OF OR RELATE TO" THE DEFENDANT'S FORUM ACTIVITIES BURGER KING CORP V RUDZEWICZ, 471 U S 462, 472 (1985) (CITATION OMITTED) A STATE'S EXERCISE OF JURISDICTION COMPORTS WITH FEDERAL DUE PROCESS IF THE NONRESIDENT DEFENDANT HAS "MINIMUM CONTACTS" WITH THE STATE AND THE EXERCISE OF JURISDICTION "DOES NOT OFFEND 'TRADITIONAL NOTIONS OF FAIR PLAY AND SUBSTANTIAL JUSTICE '" WALDEN V FIORE, 134 S CT 1115, 1121 (2014) (QUOTING INT'L SHOE CO V WASHINGTON, 326 U S 310, 316 (1945)) DUE PROCESS REQUIREMENTS ARE SATISFIED WHEN IN PERSONAM JURISDICTION IS ASSERTED OVER A NONRESIDENT CORPORATE DEFENDANT THAT HAS CERTAIN MINIMUM CONTACTS WITH THE FORUM SUCH THAT THE MAINTENANCE OF THE SUIT DOES NOT OFFEND TRADITIONAL NOTIONS OF FAIR PLAY AND SUBSTANTIAL JUSTICE THE "MINIMUM CONTACTS" CALCULUS FOCUSES ON THE RELATIONSHIP AMONG THE DEFENDANT, THE FORUM, AND THE LITIGATION, AND REQUIRES DETERMINING THAT THE DEFENDANT PURPOSEFULLY AVAILED ITSELF OF THE FORUM WHEN A STATE EXERCISES PERSONAL JURISDICTION OVER A DEFENDANT IN A SUIT IN WHICH PLAINTIFF'S CLAIMS ARISE OUT OF OR RELATE TO THE DEFENDANT'S CONTACTS WITH THE FORUM STATE, THE STATE IS EXERCISING "SPECIFIC JURISDICTION" OVER THE DEFENDANT THE COURT'S SPECIFIC JURISDICTION JURISPRUDENCE TEACHES THAT THE EXISTENCE OR ABSENCE OF A CAUSAL LINK BETWEEN DEFENDANT'S CONTACTS WITH THE STATE AND PLAINTIFF'S CLAIMED INJURY IS ESSENTIAL IN DETERMINING WHETHER JURISDICTION EXISTS THE CALIFORNIA SUPREME COURT'S ANALYSIS AND HOLDING ON SPECIFIC JURISDICTION ARE FATALLY FLAWED THAT COURT IGNORED THE CONSISTENT TEACHING OF THE SUPREME COURT ON THE NATURE OF CONTACTS THAT CAN UNDERPIN THE ASSERTION OF SPECIFIC JURISDICTION THE CALIFORNIA COURT IDENTIFIED NOTHING BRISTOL-MYERS DID IN THE STATE THAT GAVE RISE TO THE CLAIMS IN THEIR CASES TO ESTABLISH SPECIFIC JURISDICTION, A PLAINTIFF MUST IDENTIFY ACTS CONNECTING THE DEFENDANT'S ACTIONS IN CALIFORNIA WITH THE PLAINTIFF'S CLAIMS THE CALIFORNIA SUPREME COURT HAD FOUND THAT SPECIFIC JURISDICTION WAS PRESENT WITHOUT IDENTIFYING ANY ADEQUATE LINK BETWEEN THE STATE AND THE NONRESIDENTS' CLAIMS THE MERE FACT THAT OTHER PLAINTIFFS WERE PRESCRIBED, OBTAINED, AND INGESTED THAT PRESCRIPTION MEDICATION IN CALIFORNIA</p> |



| Return<br>Reference               | Explanation  |
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| FORM 990,<br>PART III,<br>LINE 4A | <p>A, AND ALLEGEDLY SUSTAINED THE SAME INJURIES AS DID THE NONRESIDENTS, DID NOT ALLOW THE STATE TO ASSERT SPECIFIC JURISDICTION OVER THE NONRESIDENTS' CLAIMS. WE ARGUED THAT THE CALIFORNIA DECISION CONFUSES PRINCIPLES OF GENERAL JURISDICTION (WHICH IT CONCEDED WERE NOT SATISFIED) WITH "SPECIFIC JURISDICTION" TO ADJUDICATE A PARTICULAR CASE. GENERAL JURISDICTION EXISTS BASED ON "CONTACTS [WITH] NO APPARENT RELATIONSHIP TO THE [INJURY] THAT GAVE RISE TO THE SUIT, AND THEN ONLY WHEN THEY ARE SUFFICIENTLY "CONTINUOUS AND SYSTEMATIC" TO RENDER THE DEFENDANT "AT HOME." DAIMLER AG V. BAUMAN, 134 S. CT. 746, 757 (2014). THE CALIFORNIA SUPREME COURT'S "SLIDING SCALE" APPROACH IS REALLY A LOOSE AND SPURIOUS FORM OF GENERAL JURISDICTION AND UNDER WHICH THE STRENGTH OF THE REQUISITE CONNECTION BETWEEN THE FORUM AND THE SPECIFIC CLAIMS AT ISSUE IS RELAXED IF THE DEFENDANT HAS EXTENSIVE FORUM CONTACTS THAT ARE UNRELATED TO THOSE CLAIMS. THAT APPROACH CANNOT BE SQUARED WITH THE COURT'S GENERAL JURISDICTION AND SPECIFIC JURISDICTION PRECEDENTS. THE BRISTOL-MYERS CASE INVOLVES WHAT IS VIEWED AS A KEY BUSINESS ISSUE. "THE BIG ONE." "A MAJOR VICTORY." "A GAME CHANGER" IS HOW MANY DEFENSE LAWYERS DESCRIBE THE LANDMARK BRISTOL-MYERS SQUIBB DECISION. THE CONSEQUENCES OF THE MAJORITY'S DECISION COULD BE SUBSTANTIAL. THE UPSHOT OF THE MAJORITY'S OPINION IS THAT PLAINTIFFS CANNOT JOIN THEIR CLAIMS TOGETHER AND SUE A DEFENDANT IN A STATE IN WHICH ONLY SOME OF THEM HAVE BEEN INJURED. MANY ATTORNEYS PREDICT THAT BRISTOL-MYERS WILL BE RAISED AS A JURISDICTIONAL DEFENSE IN CLASS ACTIONS, WHICH, UNLIKE MASS ACTIONS, ARE BROUGHT BY REPRESENTATIVE PLAINTIFFS ON BEHALF OF UNNAMED CLASS MEMBERS. THE SUPREME COURT SAID "THE MERE FACT THAT OTHER PLAINTIFFS WERE PRESCRIBED, OBTAINED AND INGESTED PLAVIX IN CALIFORNIA DOES NOT ALLOW THE STATE TO ASSERT SPECIFIC JURISDICTION OVER THE NONRESIDENTS' CLAIMS." IF A DEFENDANT CAN SEEK TO DISMISS SOME CLAIMS BY PEOPLE IN THE CLASS IF THEY WERE BROUGHT INDIVIDUALLY ON THE GROUND OF LACK OF SPECIFIC JURISDICTION, THE FACT THEY ARE COMBINED IN A CLASS ACTION MAY NOT PREVENT A DEFENDANT FROM SEEKING TO EXCLUDE THEM FROM THE CLASS. IT IS AN ISSUE THAT MAY BE LITIGATED HEAVILY. THE IMMEDIATE IMPACT IS LIKELY TO BE THAT MASS ACTIONS MUST BE FILED IN THE STATE WHERE THE DEFENDANT IS HEADQUARTERED OR INCORPORATED. THAT'S OFTEN DELAWARE, NEW JERSEY OR NEW YORK FOR PHARMACEUTICALS AND MEDICAL DEVICES, WHICH MAKE UP THE MAJORITY OF "MASS ACTIONS." THE COURT ALSO LEFT OPEN WHETHER ITS HOLDING COULD APPLY TO FEDERAL COURTS, WHERE MASS ACTIONS USUALLY TAKE THE FORM OF MULTI-DISTRICT LITIGATION. IN THOSE CASES, A FEDERAL JUDICIAL PANEL TRANSFERS SIMILAR INDIVIDUAL CASES TO A SINGLE JUDGE WHO OFTEN IS IN ANOTHER STATE FROM WHERE THE PLAINTIFF BROUGHT CLAIMS. THE FOUNDATION IS CURRENTLY WORKING ON ADDITIONAL CASES IN THIS ARENA. ONE, IN NEW YORK STATE'S HIGHEST COURT, INVOLVES THE "CUMULATIVE EXPOSURE" THEORY OF ASBESTOS DISEASE CAUSATION. THE SPECIAL COURT SU.</p> |

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| Return<br>Reference               | Explanation   |
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| FORM 990,<br>PART III,<br>LINE 4A | <p>PERVISING THE HUNDREDS OF NEW YORK CITY ASBESTOS CASES PENDING IN NEW YORK CITY, HAD EARNE D A REPUTATION AS A PLAINTIFF-LEANING "ASBESTOS LIABILITY HELL-HOLE " BUT IN THIS CASE THE TRIAL COURT AND THE INTERMEDIATE APPELLATE COURT RENDERED EXCELLENT DECISIONS THAT CORREC TLY APPLIED RELEVANT SCIENTIFIC PRINCIPLES AND LEGAL REASONING NEW YORK IS AN EXTREMELY I MPORTANT VENUE BECAUSE IT IS A POPULOUS STATE THAT IS THE NATION'S COMMERCIAL AND FINANCIA L CENTER AND DECISIONS OF ITS HIGH COURT OFTEN INFLUENCE COURTS OF OTHER STATES WE HOPE O UR AMICUS BRIEF, WHICH WE EXPECT WILL BE FILED ON BEHALF OF SEVERAL SCIENTISTS PROMINENT I N RELEVANT FIELDS OF SCIENCE, WILL HELP BOLSTER THE DECISIONS OF THE LOWER COURTS IN THIS CASE IN ADVOCATING FOR EDUCATIONAL CHOICE, ATLANTIC LEGAL FOCUSES PRIMARILY ON SUPPORTING CHARTER SCHOOLS, AN EFFECTIVE ALTERNATIVE TO FAILING DISTRICT SCHOOLS A MAJOR PART OF TH IS EFFORT HAS BEEN THE PUBLICATION OF A SERIES OF STATE-SPECIFIC LAW GUIDES "LEVELING THE PLAYING FIELD," WRITTEN BY NATIONALLY KNOWN LABOR LAW ATTORNEYS, TO EDUCATE CHARTER SCHOOL LEADERS ABOUT WHAT THEY NEED TO KNOW TO DEAL WITH EFFORTS BY PUBLIC EMPLOYEE UNIONS TO CU RB CHARTER SCHOOLS BY UNIONIZING CHARTER SCHOOL TEACHING STAFF AND BURDENING CHARTER SCHOO LS WITH INTRUSIVE UNION WORK RULES THAT STIFLE INNOVATION IN THE PAST YEARS, WE HAVE PROV IDED COUNSEL TO VARIOUS CHARTER SCHOOLS FROM THE EAST TO THE WEST COASTS CONCERNING CRITIC AL CHARTER GRANTS AND RENEWALS OFTEN IN THE FACE OF OPPOSITION, AS REPORTED EXTENSIVELY IN ATLANTIC LEGAL'S 2016 ANNUAL REPORT CHARTER SCHOOLS ASSISTED BY ATLANTIC LEGAL RANK IN T HE HIGHEST PERCENTILES IN READING APTITUDE, MATH AND OTHER SKILLS AMONG SCHOOLS THROUGHOUT THE WORLD LEVELING THE PLAYING FIELD - NEW CALIFORNIA EDITION CALIFORNIA'S CHARTER MOVEM ENT HAS BEEN A LEADER IN ENERGIZING PUBLIC EDUCATION WITH A ROBUST INFUSION OF INNOVATIVE SCHOOLS NOW MORE THAN 1,200 STRONG, SERVING OVER 600,000 STUDENTS STATEWIDE, CALIFORNIA'S CHARTER SCHOOLS REPRESENT A DIVERSITY OF INSTRUCTIONAL PROGRAMS AND OPERATIONAL DESIGN AS UNIQUE AS THE COMMUNITIES THEY SERVE AS THE MOVEMENT HAS EVOLVED FROM A HANDFUL OF SCHOO LS FOCUSED ON IMPROVING AND INCREASING INNOVATION, TO A BROAD-BASED MOVEMENT FOCUSED ON HI GH QUALITY OUTCOMES, INCREASING ATTENTION HAS BEEN FOCUSED ON EXAMINING THE DIVERSITY OF O PERATIONAL STRUCTURES, AND HOW TO ENHANCE THE VITAL ROLE OF TEACHERS ONE ELEMENT OF SCHOO L OPERATIONS AND STRUCTURES THAT HAS BEEN HOTLY DEBATED IS THE ROLE OF COLLECTIVE BARGAINI NG IN THE CHARTER STRUCTURE THE OPERATIONAL FLEXIBILITY THAT CHARTERS ENJOY HAS TYPICALLY LED CHARTER LEADERS TO TRY TO REMAIN UNENCUMBERED BY THE COLLECTIVE BARGAINING AGREEMENTS THAT CONSTRAIN DISTRICT SCHOOLS, ALTHOUGH SOME CHARTERS CHOOSE TO INTEGRATE COLLECTIVE BA RGAINING IN THEIR DESIGN</p> |

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| Return<br>Reference               | Explanation  |
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| FORM 990,<br>PART III,<br>LINE 4A | <p>EFFORTS TO ORGANIZE CHARTER SCHOOL TEACHERS AND OTHER EMPLOYEES ARE LIKELY TO HAVE A SIGNIFICANT IMPACT ON THE FLEXIBILITY THE SCHOOL NEEDS TO MEET ITS CHARTER RESPONSIBILITIES, AND CHARTER ADMINISTRATORS NEED TO KNOW HOW TO REACT WHEN THE UNION SEEKS TO REPRESENT EMPLOYEES. CHARTER BOARDS AND ADMINISTRATORS ARE WELL ADVISED TO SEEK COUNSEL FROM FIRMS THAT PRACTICE REGULARLY IN THIS AREA. WHATEVER CHOICES CHARTER COMMUNITIES MAKE TO BEST SERVE THEIR STUDENTS, WE BELIEVE THAT THOSE CHOICES MUST BE MADE WITH THE BENEFIT OF FULL INFORMATION, TRANSPARENT COMMUNICATION, AND CLARITY ABOUT THE ROLES AND RESPONSIBILITIES OF CHARTER BOARDS, LEADERS, TEACHERS, AND ALL OTHERS ENGAGED IN EACH CHARTER'S COMMUNITY. THE FOUNDATION'S LEVELING THE PLAYING FIELD MONOGRAPHS ARE DESIGNED TO ANSWER IMPORTANT QUESTIONS ABOUT THE UNIONIZATION PROCESS, WHAT CHARTER LEADERS MUST DO TO FOSTER POSITIVE LABOR RELATIONS, AND WHERE AND HOW TO SEEK HELP TO IMPROVE OPERATIONAL QUALITY. NEW EDITIONS OF STATE-SPECIFIC VERSIONS OF LEVELING THE PLAYING FIELD, STARTING WITH CALIFORNIA (RELEASED IN JUNE OF 2017), ARE PROMPTED BY SIGNIFICANT DEVELOPMENTS IN LABOR LAW AS APPLIED TO CHARTERS. BEGINNING IN 2012, AND CONTINUING TO NOW, THE NATIONAL LABOR RELATIONS BOARD HAS TAKEN JURISDICTION OVER INDIVIDUAL CHARTER SCHOOLS IN SEVERAL STATES. SINCE 2012, THE NLRB OR ITS REGIONAL OFFICES HAVE ASSERTED JURISDICTION OVER CHARTER SCHOOLS, DESPITE STATE OR LOCAL LAW, AT SCHOOLS IN ILLINOIS, PENNSYLVANIA, NEW YORK, MICHIGAN, LOUISIANA, MINNESOTA, OHIO, TEXAS AND CALIFORNIA. IN ONE NOTABLE CALIFORNIA DECISION, THE NLRB DENIED A REQUEST FOR REVIEW AND THUS UPHELD A 2015 REGIONAL DECISION ASSERTING NLRB JURISDICTION OVER A CALIFORNIA CHARTER SCHOOL WHICH WAS DULY ORGANIZED UNDER THE CALIFORNIA CHARTER SCHOOLS ACT. THE NLRB PROCESSED THE UNION'S NLRB REPRESENTATION PETITION OVER THE SCHOOL'S OBJECTIONS. THE TREND IS TOWARD NLRB JURISDICTION OVER CHARTER SCHOOL UNION ORGANIZING. IN NO CASE SINCE 2012 HAS THE NLRB FAILED TO TAKE JURISDICTION OVER A CHARTER SCHOOL WHEN IT WAS ASKED TO DO SO. TEACHERS UNIONS NOW RECOGNIZE THIS JURISDICTIONAL TENDENCY AND MAY OPT TO INITIATE NLRB JURISDICTION AND VOTING PROCEDURES THEMSELVES. THE FOUNDATION IS PLANNING TO UPDATE OTHER STATE VERSIONS OF ITS LEVELING THE PLAYING FIELD SERIES. WE ARE ENCOURAGED THAT THE CHARTER SCHOOL MOVEMENT IS RECEIVING ACCELERATED IMPETUS FOLLOWING THE APPOINTMENT OF CHARTER SCHOOL ADVOCATE, BETSY DEVOSS, AS U.S. SECRETARY OF EDUCATION. WE ANTICIPATE THAT A NEW REPUBLICAN-APPOINTED MAJORITY OF THE NLRB WILL PERHAPS FOLLOW A DIFFERENT PATH THAN ITS OBAMA ADMINISTRATION PREDECESSOR. THE CURRENT DEPARTMENT OF EDUCATION IS CERTAINLY MORE CHARTER-FRIENDLY, AND CHARTERS MAY PROLIFERATE, CREATING EVEN GREATER DEMAND FOR LEVELING THE PLAYING FIELD. BECAUSE OF CHANGES IN THE COMPOSITION AND POLICIES OF THE NATIONAL LABOR RELATIONS BOARD AND THE FEDERAL DEPARTMENT OF EDUCATION, THERE IS A NEED TO UPDATE THE RESPECTIVE STATE-SPECIFIC MONOGRAPHS.</p> |

# 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation  |
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| FORM 990,<br>PART III,<br>LINE 4A | N THE SERIES (AND ADD ADDITIONAL STATES) WE PLAN TO PUBLISH NEW EDITIONS OF SEVERAL STATE -SPECIFIC<br>VERSIONS OF LEVELING THE PLAYING FIELD, FOLLOWING THE CALIFORNIA EDITION, TO HIG HLIGHT SIGNIFICANT<br>DEVELOPMENTS IN LABOR LAW AS APPLIED TO CHARTERS |

**990 Schedule O, Supplemental Information**

| Return<br>Reference                             | Explanation  |
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| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 11B | ATLANTIC LEGAL HAS ENGAGED AN OUTSIDE ACCOUNTING FIRM TO PREPARE ITS FORM 990. THE DRAFT FORM 990, PREPARED BY THE OUTSIDE ACCOUNTING FIRM, WAS PROVIDED TO THE CHAIRMAN OF THE BOARD AND EACH DIRECTOR BY ELECTRONIC MAIL PRIOR TO FILING WITH THE IRS. EACH DIRECTOR WAS ASKED TO REVIEW THE DRAFT FORM 990 AND PROVIDE COMMENTS OR QUESTIONS. THE OFFICERS OF THE FOUNDATION AND THE FOUNDATION'S BOOKKEEPING CONSULTANT WERE IN FREQUENT COMMUNICATION WITH THE FOUNDATION'S OUTSIDE ACCOUNTANTS AND AUDITORS BY ELECTRONIC MAIL AND TELEPHONE TO PROVIDE INFORMATION, RAISE QUESTIONS AND PROVIDE COMMENTS ON THE FORM 990 PRIOR TO FILING WITH THE IRS. AFTER ALL QUESTIONS AND COMMENTS HAVE BEEN ADDRESSED, THE FINAL FORM 990 IS PREPARED AND SUBMITTED TO THE PRESIDENT OF THE FOUNDATION FOR HIS APPROVAL AND SIGNATURE. IT IS THEN FILED WITH THE IRS. |

## 990 Schedule O, Supplemental Information

| Return<br>Reference                             | Explanation   |
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| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 12C | THE FOUNDATION'S CONFLICT OF INTEREST POLICY IS SUBMITTED ANNUALLY TO EACH BOARD MEMBER, ADVISOR AND STAFF MEMBER FOR REVIEW AND SIGNATURE IF IT IS DETERMINED THAT AN ACTUAL CONFLICT EXISTS, THE BOARD MEMBER, ADVISOR OR STAFF MEMBER WILL BE NOTIFIED AND THE MATTER WILL BE INVESTIGATED BY THE CHAIRMAN NO BOARD MEMBER WILL BE ALLOWED TO VOTE OR PARTICIPATE IN BOARD DISCUSSIONS ABOUT ANY MATTERS INVOLVING THE CONFLICT UNTIL IT IS RESOLVED |

## 990 Schedule O, Supplemental Information

| Return<br>Reference                            | Explanation  |
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| FORM 990,<br>PART VI,<br>SECTION B,<br>LINE 15 | THE EXECUTIVE COMMITTEE OF ATLANTIC LEGAL'S BOARD WITHOUT THE PARTICIPATION OF THE PRESIDENT, DETERMINES THE COMPENSATION OF MEMBERS OF THE SENIOR STAFF, I E , THE PRESIDENT AND THE EXECUTIVE VICE PRESIDENT THE EXECUTIVE COMMITTEE CONSIDERS COMPARABLE SALARIES OF OTHER EMPLOYERS OF LAWYERS IN THE SAME GEOGRAPHICAL MARKET AND NATIONWIDE THIS PROCESS WAS LAST UNDERTAKEN IN NOVEMBER 2017 AND WAS DOCUMENTED IN THE MINUTES OF THE EXECUTIVE COMMITTEE |

# 990 Schedule O, Supplemental Information

| Return<br>Reference                            | Explanation  |
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| FORM 990,<br>PART VI,<br>SECTION C,<br>LINE 19 | THE FOUNDATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE THE RETURN IS POSTED ON GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES IN ADDITION, THE FINANCIAL STATEMENTS, ARTICLES OF INCORPORATION, FORM 990, FORM 1023, AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY |



## 990 Schedule O, Supplemental Information

| Return<br>Reference               | Explanation  |
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| FORM 990,<br>PART XII,<br>LINE 2C | THE FOUNDATION IS GOVERNED BY A 28 MEMBER BOARD OF DIRECTORS, 27 OF WHOM ARE INDEPENDENT DIRECTORS THE INDEPENDENT DIRECTORS SERVE WITHOUT COMPENSATION THE BOARD ORDINARILY MEETS 3 TIMES A YEAR BETWEEN BOARD MEETINGS, THE FOUNDATION IS DIRECTED BY AN EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF 10 DIRECTORS, 9 OF WHOM ARE INDEPENDENT DIRECTORS THE 9 INDEPENDENT MEMBERS OF THE EXECUTIVE COMMITTEE ALSO ACT AS THE AUDIT COMMITTEE, RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT OUTSIDE ACCOUNTANT/AUDITOR THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR |